5

10

15

## ABSTRACT OF THE INVENTION

In a MPEG audio decoding process, an IDCT (Inverse Discrete Cosine Transform) process that generates time domain samples from frequency domain samples using a very limited number of prestored cosine coefficients is performed. Only the cosine coefficients that satisfy  $\cos{(\pi*(i/64))}$  where i=0-32 are prestored. The cosine coefficients for i=33-63 are calculated using the prestored coefficients by changing a sign of a corresponding symmetrical one of the stored coefficients, respectively. Then, sixty-four time domain samples  $(V_i)$  are generated from thirty-two frequency domain samples  $(S_k)$  according to the equation

 $V_i = \sum_{k=0}^{31} \cos ((\pi/64)(i+16)(2k+1)) \times S_k$ 

where i = 0 to 63, using only the prestored cosine coefficients and the calculated cosine coefficients.